



Purchasing Department **MEMO**

To: All Vendors of Columbia County Board of Commissioners

Re: Update of Vendor Information

Date: November 5, 2001

It is very important that your company fill out all applicable parts of the enclosed forms and return to the Procurement Department expeditiously.

**Columbia County Board of Commissioners
Procurement and Distribution Department
500 Faircloth Drive
P.O. Box 498, Bldg. E
Evans, GA 30809
(706) 868-3305
(706) 868-3343 Fax**

Most of the information is for efficiency's sake, but some is to fulfill legal reporting requirements.

The Purchase Order is also a very important facet of the Purchasing, Vendor and Accounts Payable relationship. The Columbia County Financial Policy Manual requires that all invoices more than \$500 have a valid Purchase Order Number or not be paid.

If there are concerns about specific purchases less than \$500, contact this office for verification.

If this department can help you with anything else, please let us know.

Gregory S. Woodlief
Procurement Manager

COLUMBIA COUNTY BOARD OF COMMISSIONERS VENDOR INFORMATION

Vendor Name: _____

Federal Tax I.D. #: _____

State Tax I.D. #: _____

Social Security #: _____

Sales Tax #: ☐ _____

Incorporated: Yes ☐ No

Freight Terms: ☐ Collect ☐ No Shipping ☐ Prepaid ☐ Shared Cost

Purchasing Terms: ☐ Net 30 Days ☐ 2/10, Net 30 Days ☐ Due Upon Receipt
 ☐ Other

Remit to Information:

Contact Name: _____

Address: _____

Phone Number: _____ Fax Number: _____

Sales Office Information:

Contact Name: _____

Address: _____

Phone Number: _____ Fax Number: _____

Commodity Information:

Check each commodity class on the following pages that your company would like to be considered for when quotes and bids are requested.

1	Automobiles	<input type="checkbox"/>
2	Heavy Equipment	<input type="checkbox"/>
3	Mailing Services	<input type="checkbox"/>
4	Security Systems, Fire Alarm Systems	<input type="checkbox"/>
5	Abrasives	<input type="checkbox"/>
10	Air Compressors and Accessories	<input type="checkbox"/>
15	Air Cond, Heater, Vent Equipment	<input type="checkbox"/>
20	Appliances & Equipment, Household	<input type="checkbox"/>
22	Glass Automobile	<input type="checkbox"/>
23	Glass Other	<input type="checkbox"/>
25	Artist Equipment & Supplies	<input type="checkbox"/>
30	Audio Visual Equipment & Supplies	<input type="checkbox"/>

35	Auto, Truck Parts and Supplies	<input type="checkbox"/>
40	Auto Shop Equipment and Accessories	<input type="checkbox"/>
45	Bags & Bagging (Not Paper, Plastic)	<input type="checkbox"/>
50	Barrels and Drums	<input type="checkbox"/>
55	Bearings (Not Wheel Bearings, Seal)	<input type="checkbox"/>
60	Belts, Belting and Accessories	<input type="checkbox"/>
70	Bookbinding Supplies and Services	<input type="checkbox"/>
80	Building Maintenance Supplies	<input type="checkbox"/>
85	Building Materials, Supplies, Accessories	<input type="checkbox"/>
008	Rubber Stamp & Various Items	<input type="checkbox"/>
100	Automobile Parts	<input type="checkbox"/>
101	Chemicals, Laboratory	<input type="checkbox"/>
110	Clocks, Timers, Watches	<input type="checkbox"/>
115	Clothing & Apparel	<input type="checkbox"/>
120	Computer Equipment & Peripherals	<input type="checkbox"/>

125	Computer Services	<input type="checkbox"/>
130	Computer Software	<input type="checkbox"/>
145	Computer Supplies	<input type="checkbox"/>
140	Coolers and Drinking Water	<input type="checkbox"/>
145	Cosmetics & Toiletries	<input type="checkbox"/>
150	Culverts and Pipe, Corrugated Metal	<input type="checkbox"/>
155	Cutlery, Dishes, Flatware, Glasses	<input type="checkbox"/>
165	Delivery Services	<input type="checkbox"/>
170	Draperies, Curtains, Upholstery	<input type="checkbox"/>
175	Drugs, Pharmaceuticals, Human Use	<input type="checkbox"/>
180	Electronic Parts, Comps, & Supplies	<input type="checkbox"/>
185	Electrical Equipment & Supplies	<input type="checkbox"/>
200	Office Supplies	<input type="checkbox"/>
201	Engineering Equipment, Survey, Draft	<input type="checkbox"/>
205	Envelopes	<input type="checkbox"/>
		<input type="checkbox"/>

210	Fasteners, Fastening Devices	
215	Fencing	<input type="checkbox"/>
220	Fertilizers and Soil Conditioners	<input type="checkbox"/>
225	Fire Protection Supplies	<input type="checkbox"/>
230	First-Aid, Rescue & Safety Equipment	<input type="checkbox"/>
235	Flags, Flag Poles, Banners	<input type="checkbox"/>
240	Floor Covering (Not Carpeting)	<input type="checkbox"/>
245	Floor Covering, Carpeting, & Supply	<input type="checkbox"/>
250	Floor Maintenance Machines & Supply	<input type="checkbox"/>
260	Foods, Staple	<input type="checkbox"/>
270	Foods, Perishable	<input type="checkbox"/>
275	Forms, Continuous & Snap Out	<input type="checkbox"/>
285	Fuel, Oil Antifreeze, and Grease	<input type="checkbox"/>
300	Furniture - Non Office	<input type="checkbox"/>
305	Furniture, Office	<input type="checkbox"/>
315	General Contracting Services	<input type="checkbox"/>

325	Grounds & Roadway Maintenance Services	<input type="checkbox"/>
330	Hand Tools	<input type="checkbox"/>
335	Hardware, Locks and Supplies	<input type="checkbox"/>
345	Hose, All Kinds (Not Auto. Fire)	<input type="checkbox"/>
360	Intercom. Other Sound Equipment	<input type="checkbox"/>
365	Janitorial, Household, Hosp. Chemicals	<input type="checkbox"/>
370	Janitorial Supplies	<input type="checkbox"/>
380	Laboratory Supplies	<input type="checkbox"/>
390	Ladders, and Scaffolding	<input type="checkbox"/>
400	Lawn and Grounds Equipment	<input type="checkbox"/>
401	Lawn Maintenance Services	<input type="checkbox"/>
405	Library Machines, Systems, Accessories	<input type="checkbox"/>
415	Machinery and Heavy Hardware	<input type="checkbox"/>
420	Mailroom Equip., System, Access., Supplies	<input type="checkbox"/>
425	Markers, Plaques, Signs	<input type="checkbox"/>

440	Metal (Aluminum, Copper, Steel)	<input type="checkbox"/>
445	Microfilm Equipment	<input type="checkbox"/>
450	Microfilm Supplies	<input type="checkbox"/>
455	Motor Vehicle & Transport Equipment	<input type="checkbox"/>
470	Office Machines, Equipment, Access., Supplies	<input type="checkbox"/>
475	Office Mechanical Aids, Small Machines	<input type="checkbox"/>
480	Office Supplies	<input type="checkbox"/>
485	Office Supplies: Pens, Pencils, Ink	<input type="checkbox"/>
490	Paint, Protective Coat, Varnish	<input type="checkbox"/>
495	Paint Equipments and accessories	<input type="checkbox"/>
500	Paper & Plastic Products (Disposable)	<input type="checkbox"/>
505	Paper & Plastic Products (Recyclable)	<input type="checkbox"/>
510	Paper (For Office and Print Shop)	<input type="checkbox"/>
515	Park, Playground, Recreational	<input type="checkbox"/>
520	Photographic Equipment & Supplies	<input type="checkbox"/>
		<input type="checkbox"/>

525	Plumbing Equipment, Fixtures, Supplies	
530	Police Equipment and Supplies	<input type="checkbox"/>
535	Printing	<input type="checkbox"/>
540	Printing and Offset Equipment, Supplies	<input type="checkbox"/>
550	Publications and Instructional Materials	<input type="checkbox"/>
555	Pumps and Accessories	<input type="checkbox"/>
560	Radio, TV, Electronic Testing Equipment	<input type="checkbox"/>
570	Rags, Wiping Cloths and Shop Towels	<input type="checkbox"/>
580	Refrigeration Equipment and Accessories	<input type="checkbox"/>
590	Road & Highway Maintenance Material	<input type="checkbox"/>
600	Road & Hwy Maint. Equip-Self Propelled	<input type="checkbox"/>
605	Road & Hwy Maint. Equip-Portable	<input type="checkbox"/>
610	Scales	<input type="checkbox"/>
625	Services, General Other	<input type="checkbox"/>
630	Services, Professional Other	<input type="checkbox"/>
645	Sporting & Athletic Equip. & Supplies	<input type="checkbox"/>

650	Steam Boilers, Power Plant Equipment	<input type="checkbox"/>
660	Tanks Portable & Stationary	<input type="checkbox"/>
670	Telephone & Radio Comm Equip	<input type="checkbox"/>
675	Television Equipment & Accessories	<input type="checkbox"/>
690	Temporary Employment Services	<input type="checkbox"/>
700	Tools, Power	<input type="checkbox"/>
		<input type="checkbox"/>
710	Tires and Tubes	<input type="checkbox"/>
		<input type="checkbox"/>
720	Traffic Control Devices	<input type="checkbox"/>
		<input type="checkbox"/>
730	Traffic Paint & Glass Beads	<input type="checkbox"/>
		<input type="checkbox"/>
740	Traffic Signs, Posts, Markers	<input type="checkbox"/>
		<input type="checkbox"/>
750	Transportation Services	<input type="checkbox"/>
		<input type="checkbox"/>
760	Water Treating Chemicals	<input type="checkbox"/>
		<input type="checkbox"/>
765	Water Supply & Sewage Treatment Equip.	<input type="checkbox"/>
		<input type="checkbox"/>
775	Welding Equipment & Supplies	<input type="checkbox"/>
		<input type="checkbox"/>
800	X-Ray Equipment & Supply - Medical	<input type="checkbox"/>

1000	Other Materials	<input type="checkbox"/>
1001	Election Services, Supplies	<input type="checkbox"/>
1002	Construction, Environmental Testing	<input type="checkbox"/>
1005	Photogrammetric Eng. Svc., digital ort	<input type="checkbox"/>
9999	Other Services	<input type="checkbox"/>

To: Potential bid responders

Date: November 5, 2001

Dear Sirs,

In order to make doing business with the Columbia County Board of Commissioners easier, understanding of the internal systems and controls is the initial step.

In that vein, the following will give you an overview of the competitive bid process as of this date.

1 Budget

Each department must submit their budget for each fiscal year, July 1 through June 30, which must be approved by the full Board.

2 Thresholds

Normally, routine purchases of more than \$5,000 and \$20,000 with public works are competitively bid.

3 Specifications/Requirements

The departments generate specs and submit to Purchasing with a request to bid. Purchasing will review them for generic compliance.

4 Budget & Financial Approval

The department must also submit to Purchasing, approval from the Budget Manager and Controller insuring that money is available in the proper account and the timing is appropriate to begin the bidding process for a particular request.

5 Advertisement

All competitive bids must be advertised at a minimum of once in the legal organ (Columbia News Times) and cannot be opened in less than five days.
Note: The News Times is published twice weekly, Wednesday and Friday.

6 Invitations to Bid

Invitations (copy of advertisement, specifications, and bid form) are routinely mailed to:

- responders to previous similar bids
- A department-generated list of interested vendors
- purchasing generated list of interested vendors

7 Objections-Specifications/Requirements

In every bid package there is the following statement, Any objections to the specifications/requirements as set forth should be filed in writing prior to the bid openings.@ While the departments and purchasing strive to create specifications as generic as possible to give all qualified vendors the opportunity to participate. It is requested that when there are questions please put them in writing or fax to the Purchasing Agent at 706-868-3302 and the concerns will be promptly addressed. Phone calls will also be handled in a professional manner. Comments are welcomed on each bid form. Objections after the bids are opened puts everyone at a disadvantage and should be kept to a minimum. The time to make objections are prior to the openings, in writing in order for Purchasing to have the time to address each concern in an orderly manner and if need be, issue addendums for truly

legitimate objections.

8 Bid Submittal

Normally, all bids, sealed in an envelope noted with bid number and items, must be delivered to the Purchasing department located at 630 Washington West Dr, Evans, Georgia prior to bid openings, but be sure to check the bid package for exact times and locations.

9 Bid Openings

Normally, bids are opened in the Finance Conference Room adjacent to the Purchasing Department, but again, check the bid package. The openings are open to the public and participating vendors are encouraged to attend.

10 Apparent Bid Winners

After all bids are opened an apparent winner is announced, purely on the dollar amount of the bid.

11 Evaluations-Bids

Purchasing will review all bids for calculation verification, give a cursory overview of specifications and make a recommendation to the department as to which vendor the award should be made to. The department will make the technical evaluation of all bids versus specifications/requirements and also make a recommendation.

12 Approval Process

Oversight Committee:

Every department reports to an oversight committee of two commissioners which meets once a month. The department submits an agenda item consisting of both recommendations, theirs and Purchasing's, which, may agree or disagree. The committee may do one of several things but not limited to:

- * table until future meeting
- * reject and forward to full Board for approval of the rejection
- * approve and forward to the full Board on either the consent or debate agenda

Full Board may with a majority of three:

- * table until a future meeting

- * approve a recommendation rejection
- * disapprove a recommended rejection and approve either the department's or Purchasing's recommendation
- * approve the committee's approval recommendation

Note: In every bid package the following statement appears, "The Board reserves the right to reject any or all bids."

13 Award Process

The actual award process is governed by threshold dollar amounts:

- * Low bids, less than \$15,000
-Department Head
- * Low bids, 15,000-25,000
-Oversight Committee
- * Other than low bids, less than 15,000
-Oversight Committee
- * Other than low bids, 15,000-25,000
-Full Board
- * Any bid \$25,000 or over
-Full Board

The process listed above is an overview to Columbia County's competitive bid process and does not attempt to address every incremental step, so please do not hesitate to contact the Procurement Department with questions about the bid process.

Note: The Columbia County Board of Commissioners is a complete separate government entity from the Columbia County Board of Education.

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Please print or type

Name (See **Specific Instructions** on page 2.)

Business name, if different from above. (See **Specific Instructions** on page 2.)

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership ☐ Other ▶

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the **Part I instructions on page 2**. For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 2.

Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Social security number
| | | + | | | |

or

Employer identification number
| + | | | | | |

List account number(s) here (optional)

Part II For U.S. Payees Exempt From Backup Withholding (See the instructions on page 2.)

Part III Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, **and**
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 2.)

Sign
Here

Signature of
U.S. person ▶

Date ▶

Purpose of Form

A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

If you are a foreign person, use the appropriate Form W-8. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

What is backup withholding? Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding. **Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part III instructions on page 2 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the Part II instructions and the separate **Instructions for the Requester of Form W-9**.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name. If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first and then circle the name of the person or entity whose number you enter in Part I of the form.

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Part I—Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box.

If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a **sole proprietor** and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are an **LLC** that is **disregarded as an entity** separate from its owner (see **Limited liability company (LLC)** above), and are owned by an individual, enter your SSN (or "pre-LLC" EIN, if desired). If the owner of a disregarded LLC is a corporation, partnership, etc., enter the owner's EIN.

Note: See the chart on this page for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office. Get **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site at www.irs.gov.

If you do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all

such payments until you provide your TIN to the requester.

Note: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Part II—For U.S. Payees Exempt From Backup Withholding

Individuals (including sole proprietors) are **not** exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. For more information on exempt payees, see the separate Instructions for the Requester of Form W-9.

If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in Part I, write "Exempt" in Part II, and sign and date the form.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

Part III—Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required).

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified state tuition program payments, IRA or MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons who must file information returns with the IRS to

report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

